

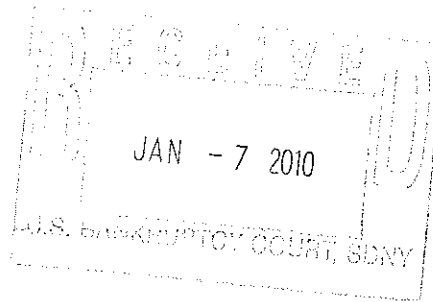
Alison Altman
3 Spartina Lane
Savannah, GA 31411

January 4, 2010

Clerk of the United States Bankruptcy Court
For the Southern District of New York
One Bowling Green
New York, NY 10004

And

Irving H. Picard, Trustee
c/o Baker & Hostetler LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, NY 10111



Re: Liquidation of Bernard L. Madoff Investment Securities LLC,
Bankruptcy Case No. 08-1789 (BRL)

Dear Sirs:

My name is Alison Altman. I was an investor in Beacon Associates LLC I ("Beacon"), which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in Beacon, which has been designated as Claim No. 002957. On December 10, 2009, I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined...." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Sincerely,

Alison Altman